GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:4032
ANSWERED ON:14.12.2001
ASSESSMENT CASES
MOHAN PONNUSWAMY

Will the Minister of FINANCE be pleased to state:

(a) whether the percentage of both scrutiny as well as summary cases of income-tax and corporation tax has drastically come down during the year 1998-99 and 1999-2000;

(b) if so, the relative figures for the year 1997-98 and 2000-2001;

(c) the reasons for such a shortfall; and

(d) the manner in which the Government propose to stimulate the disposal of such assessment cases within a time frame?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN)

(a)and (b): Yes Sir, there has been a fall in the percentage of disposal of scrutiny as well as summary cases to a certain extent during the year 1998-99 and 1999-2000. The figures regarding workload and disposal of scrutiny as well as summary cases in Income Tax and Corporation Tax for the years 1997-98, 1998-99, 1999-2000 and 2000-2001 have been tabulated and are annexed as `Annexure-A`.

(c)The Income-tax Department has undertaken a large scale ofcomputerisation programme. Main emphasis during 1998-99 and 1999-2000 was given to allotment of Permanent Account Numberto all the assessees. The disposal of both scrutiny as well as summary cases came down during the above said period.

(d)All the Assessing Officers are required to complete scrutiny as well as summary cases within the statutory time limit prescribed by the Income-tax Act, 1961. The disposal of such assessment cases is being done within the time limit prescribed for the purpose. No special measures are, therefore, required for the disposal of such cases.

Annexure ` A`

Financial Year	Assessments due for disposal			Assessments completed.		
	Scrutiny	Summary	Total	Scrutiny	Summary	Total
1997-98	11,08,764	1,27,51,169	1,38,59,933	9,20,701	1,03,54,926	1,12,75,627
1998-99	5,98,076	1,78,32,219	1,84,30,295	2,01,849	83,52,299	85,54,148
1999-00	5,53,637	2,68,46,956	2,74,01,593	3,16,223	1,40,43,850	1,43,60,073
2000-01	3,60,141	3,10,46,331	3,14,06,472	2,25,730	1,86,33,110	1,88,58,840